

CONFIDENTIAL

Approved For Release 2001/08/29 : CIA-RDP78-05747A000700030002-8
CONFIDENTIAL FUNDS NOTICES

*Not Here

December 1964

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*A-40	31 Jan 52	Filing of Agent Receipts	
*A-45	4 Mar 52	Control of Cash Payment Receipts	
*A-46	24 Mar 52	Requests for Funds	
*A-48	29 Apr 52	Safehouses	
*A-54	17 Nov 52	Handling and Filing of Counter Checks	25X1A
*A-64	15 June 53	Documentation and Follow Up on Proprietary Projects	
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FINANCE DIVISION NOTICE NO. 682 A-135

7 December 1954

SUBJECT: Account #102 - Cash On Hand for Disbursing -
Funds Held for Release to Agency Activities.

1. Under certain operational circumstances, it becomes necessary for the Finance Division to receive and hold substantial amounts of funds for subsequent release to specific Agency activities. Since these funds are not recorded in the regular Agent Cashier Accounts, a separate account is being established for this purpose. The description of this account is attached.

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ATTACHMENT

DOC	86	REV DATE	07/04/80	BY	018995
CRIG COMP	38	OFI	38	TYPE	11
ORIG CLASS	5	PAGES	3	REV CLASS	C
JUST	22	NEXT REV	2010	AUTH:	HR 10-2

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TO: Chief, Finance Division
ATTN: Chief, Monetary Branch

18 November 1954

FROM: Deputy Comptroller

SUBJECT: New Account for Cash Held by Finance Division for
Release to Projects

1. Based upon discussions with the Chief, Monetary Branch, it is understood that in some cases the Finance Division receives substantial amounts of funds which are held for subsequent release to projects. In connection with a sensitive project, 16 checks have been received by the Monetary Branch drawn by the Disbursing Officer of the Treasury in the amount of \$250,000 each for transmittal on an "as needed" basis to the project.

2. As agreed to with the Chief, Monetary Branch, a separate account should be established to reflect the amount of such checks held for subsequent release to the project. Accordingly, a new account No. 102 - "Cash on Hand for Disbursing—Funds Held for Release to Agency Activities" is hereby authorized. The description of this account is attached.

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102 - CASH ON HAND FOR DISBURSING—
FUNDS HELD FOR RELEASE TO AGENCY ACTIVITIES

This debit balance account reflects the amount of cash on hand held for release on an "as needed" basis to Agency activities. Debits to this account represent cash received for subsequent release to projects and credits represent the amount of such funds released to projects.

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FPO. #31
20*

25 September 1956

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27	07/04/56	01899.5	
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38	36	11	
ORIG CLASS	PAGES	REV CLASS	
5	3	11	
JUST	NEXT REV	AUTH	HR 10-2

FINANCE DIVISION NOTICE NO. ~~896~~ N A-13

SUBJECT: Policy regarding application of annual leave when travel is conducted by privately owned automobile not to exceed cost by common carrier

1. Attached is a copy of OGC opinion dated 14 August 1956 dealing with the above subject. It states in effect that there would be no legal objection to charging or not charging a traveler for the time difference between travel time by the common carrier and the travel time by privately owned automobile.

2. Consistent with the above opinion, employees authorized travel by POA not to exceed cost by common carrier will be charged annual leave for any or all of the time difference between travel time by common carrier and privately owned automobile unless the Approving Officer administratively determines that such time difference should not be charged to the employee as annual leave by so indicating on the travel order.

3. Also, the time difference in excess of the time normally allowed to travel between two specified points consistent with the usual mileage allowance of not less than 300 miles a day will be charged to annual leave.

4. Employees authorized use of POA on a mileage basis as being more advantageous to the government will not be charged annual leave for actual travel time except that maximum travel time allowance will be limited to not less than 300 miles per day.

5. The fact that the traveler will not be charged annual leave for the time difference under the condition cited in 2 above does not in any way alter the basis for determining constructive costs in arriving at the amount due the traveler when travel was authorized not to exceed cost by common carrier.

Chief, Finance Division

Attachment

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ATTACHMENT TO
FINANCE DIVISION NOTICE NO. 896

14 August 1956

MEMORANDUM FOR: Chief, Finance Division

SUBJECT : Annual Leave

REFERENCE : Your memorandum, Dated 7 May 1956,
Subject: "Annual Leave"

1. Your memorandum generally poses the question of whether a traveler who is authorized to travel by privately owned automobile (hereinafter referred to as POA) "not to exceed cost by common carrier" should be charged annual leave in the amount of the time which constitutes the difference between the actual travel time and the time which would have been required to travel by the (designated) common carrier. We are informed that it generally has been the practice within the Agency to charge this amount of time to the annual leave of travelers traveling under such an authorization.

2. This practice apparently has proceeded on the theory that the maintenance of the traveler in a duty status for this time differential represents an excess "cost" to the government within the meaning of the phrase, "not to exceed cost by common carrier". We have serious reservations as to the correctness of this imputation. While we can conceive of instances in which such an excess, and we emphasize excess, cost might be involved, also we can conceive of one in which it would not. Additionally, the language under consideration, in terms, makes no mention of annual leave, but seems rather to treat another clearly defined subject and in a clearly understandable manner.


3. We have expressed our reservations in this regard to the General Accounting Office. We are informed by that office that it considers the charging of annual leave in the instance of a travel authorization of this type to constitute a matter of administrative discretion, and that it would not take audit exception to either the charging of annual leave in such an instance or the failure to charge, subject to the limitation that all time necessary to complete the travel by POA which is in excess of the time within which the traveler would have been required to complete the travel if ordered to perform it by POA should be charged to annual leave, or leave without pay, as appropriate.

4. We conclude that there would seem to be no legal objection either to charging a traveler authorized to travel by POA not to exceed cost by common carrier with annual leave for the time difference between

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ATTACHMENT TO
FINANCE DIVISION NOTICE NO. 896
Page 2

travel time by the common carrier and the travel time by POA, or to maintaining him in a duty status for this period, again within the limitation set out immediately above. To the ends of uniformity of administration with the Agency and the securing to our employees of the most advantageous dispensation, we suggest that the Comptroller's Office properly could establish an Agency policy of not charging the difference between the travel time by common carrier and the authorized travel time by POA to the annual leave of a traveler who was authorized to travel by POA at a cost not to exceed cost by common carrier. If there appears to be a difference in conclusions on this particular subject between this memorandum and that of 20 June 1956, from this Office to the Comptroller and dealing with a related subject matter, you may be guided by this memorandum.


Office of General Counsel

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9 April 1956

FINANCE DIVISION NOTICE NO. 840 A-114

SUBJECT: WSHEADSET - Transfer Authorizations

1. Transfer authorizations covering transfer of advances and other charges to WSHEADSET will be limited to transactions applicable to the [REDACTED]

2. The only exception to the above will be in those cases where cash is transferred by Headquarters to Class "B" Stations reporting to WSHEADSET. Such transactions will be documented by Monetary Branch consistent with Finance Division Operating Procedure 30-8.

[REDACTED]
Chief, Finance Division

DOC	88	REV DATE	07/04/80	BY	018995
CRIG COMP	38	OPI	28	TYPE	11
ORIG CLASS	S	PAGE	1	REV CLASS	C
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30 December 1955

FINANCE DIVISION NOTICE NO. 806 A-107

SUBJECT: Imprest Stamp Account

REF : (a) Headquarters Regulation [REDACTED]
 (b) Memorandum from Acting Comptroller to Chief, Finance Division, dated 20 December 1955, subject as above

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1. Consistent with reference (b) regarding change in a designated custodian of the Finance Division Imprest Stamp Account, the following will apply:

Whenever a designated custodian is to be changed for reasons of either reassignment or separation, the account is to be checked and an accounting rendered to the Chief, Finance Division for approval or for remedial action concerning shortages, if any, before the account is turned over to the new custodian.

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[REDACTED]
 Acting Deputy Chief, Finance Division

DOC	89	REV DATE	07/04/60	EY	018995
ORIG COMP	38	OPI	38	TYPE	11
ORIG CLASS	S	PAGES	1	REV CLASS	C
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137-6370

29 December 1955

DOC 90	REV DATE 12/14/55	BY 018995
ORIG CLASS 28	OPI 28	TYPE 11
ORIG CLASS 5	PAGES 5	REV CLASS 11
JUST	NEXT REV	AUTH: HR 70-2

FINANCE DIVISION NOTICE NO. 805 A-106

SUBJECT: Annual Leave

1. It is the announced policy of the Agency that employees are to be given every opportunity to use their earned leave. The matter of when leave is to be taken is one to be worked out between the individual employee and his supervisor so that the desires of the employee can be satisfied and, at the same time, the supervisor can plan on having present a working complement adequate to carry out all functions of his office.

2. With the accrual of increased amounts of leave by reason of increasing years of service, a serious problem of inadequate coverage of work functions will ensue unless administrative action is taken to schedule in advance the annual leave to be taken by employees of each office. Each employee should recognize that he is concerned with this problem also, since he has an inherent responsibility and obligation to plan for the satisfactory continuity of his functions during periods of planned absence. This is particularly applicable to employees in senior positions, i.e., GS-9 and above.

3. To permit employees to use their earned leave to the extent possible, it will be necessary to schedule leave in such a manner that the functions of the office continue to be efficiently and effectively carried out. Each employee is requested to submit to his immediate supervisor a schedule of annual leave he or she plans to take during 1956. To avoid the necessity for denying leave to employees during the peak leave seasons (summer and Christmas holidays), employees who have no particular preference regarding the season of their vacation should, wherever possible, schedule their leave during the periods 1 January - 31 May and 1 September - 30 November.

4. The schedule of planned leave will be submitted on or before 15 January 1956, and the endorsement thereof by the Branch Chief concerned will be made on or before 31 January 1956.

Acting Deputy Chief, Finance Division

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21 November 1955

FINANCE DIVISION NOTICE NO. 794 A-163

SUBJECT: Audit Reports - Class "A" Stations

1. Effective as of this date, copies of Audit Reports received by the Finance Division covering the activities of Class "A" Stations will be treated as indicated below.
2. The Chief and Deputy Chief, Finance Division will review the reports and route them through the O&I and Monetary Branches to the Accounts Branch for detail review and appropriate action.
3. The Accounts Branch will initiate appropriate action with the other branches of the Finance Division and coordinate with area divisions in the preparation of dispatches to Field Stations applicable to items of significant importance to warrant specific follow-up action on the part of Headquarters.
4. Consistent with the Finance Division policy established herein, the Accounts Branch will:
 - (a) review the Audit Report from the standpoint of accounting deficiencies and non-compliance with regulations to determine if corrective action has been taken by the station by review of station accountings, transfer authorizations, and other documentation forwarded to Headquarters subsequent to date of audit.
 - (b) determine that appropriate action has been taken by the Finance Division with respect to specific recommendations or conclusions set forth in the audit report subject to Comptroller or Finance Division action at Headquarters level.
 - (c) discuss the contents of the audit report with the Administrative Officer of the area division affected and coordinate in the preparation of dispatches or cables to field stations, if appropriate.
5. Ongoing dispatches or cables will be prepared for the signature of the Chief, Finance Division.
6. Copies of audit reports will be maintained in the Accounts Branch pending receipt of subsequent period audit reports at which time they will be jointly reviewed. If exceptions taken in the preceding report have been satisfactorily resolved, they will be forwarded to Registry for transfer to Archives.

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DOC 91	REV DATE 07/04/80	BY 01899 5
ORIG COMP 28	OPI 28	TYPE 11
ORIG CLASS 5	PAGES 1	REV CLASS
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Acting Deputy Chief, Finance Division

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FINANCE DIVISION NOTICE NO. 763 A-99

20 September 1955

SUBJECT: Approving Officers

REF : [REDACTED]

RESCISSIONS: Memo for Staff and Area Divisions Chiefs from Chief of Operations, DD/P, on above subject, dated 11 August 1955.
That portion of [REDACTED] dated 29 October 1952 which pertains to the appointment of Approving Officers (See Paragraph 3)

There is quoted below a memorandum for Staff and Area Divisions Chiefs, signed by Chief of Operations, DD/P dated 17 August 1955:

- "1. A review of the current manner of designating Approving Officers indicates that a revised procedure is called for in order to prevent unsound practices from developing. The fundamental principle underlying the approval of financial transactions is that this function is a supervisory responsibility and will only be performed relative to personnel or activities under the supervision and direction of the Approving Officer.
2. Accordingly, it will be the policy henceforth of the Clandestine Services to limit designations of Approving Officers to Staff and Area Division Chiefs and their Deputies, Chiefs of Branches of Area Divisions and Chiefs of Administration of Staffs and Area Divisions. The last shall only approve financial transactions pertaining to personnel or activities under their direct supervision, or such other general administrative-type transactions as may be formally placed under their technical responsibility by the Chief of the Staff or Area Division.
3. Existing designations inconsistent with the above are rescinded.
4. It is requested that each Staff and Area Division Chief submit, in memorandum form, a revised listing by name and title of those officials within their components whom they wish to have designated as Approving Officers. The memorandum should be addressed to the Chief, Finance Division, be signed by the Chief or Deputy Chief of the Staff or Area Division and should include the signature of each nominee. The memorandum will be routed to the SSA/DD/S for concurrence and the EO-DD/P for approval and forwarding to the Chief, Finance Division. Additions and deletions of this revised list desired in the future will be handled similarly.

[REDACTED]
Acting Chief, Finance Division

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Next 1 Page(s) In Document Exempt

15F-2864

10 June 1955

FINANCE DIVISION NOTICE NO. 737 A-96

SUBJECT: Preparation of Posting Vouchers

1. A recent Audit Report, Subject: "Audit of Posting Vouchers," calls attention to the fact that in some instances explanations on vouchers were too brief to permit a ready understanding and appraisal of the transactions, a few vouchers lacked necessary signatures of Certifying or Approving Officers, and employees preparing and approving vouchers usually initialled the voucher rather than signing in full, and in some cases one or both employees failed to sign at all.

2. In the future employees preparing and approving posting vouchers will:

a. sign their last name on the posting voucher in lieu of initialling the vouchers as heretofore,

b. ascertain that all adjustment vouchers comprehensively explain the adjustment and the reason or purpose for it, and

c. review each voucher to assure that signatures of Certifying and Approving Officer have been affixed.

3. The Chief, Accounts Branch, will arrange with the Fiscal Division to obtain copies of Vouchers and Schedules of Payments covering disbursements made by the Fiscal Division applicable to property transactions and other unvouchered funds transactions.



Chief, Finance Division

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DOC	93	REV DATE	07/04/80	BY	018995
ORIG COMP	24	OPI	38	TYPE	4
ORIG CLASS	5	PAGES	1	REV CLASS	4
JUST		NEXT REV		AUTH	HR 76-2

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FINANCE DIVISION NOTICE NO. 733 A-90

20 May 1955

SUBJECT: Changes in Due Dates

1. The Accounts Branch has recently been requested to process a substantial number of adjustment vouchers pertaining to changes in due dates. The purpose of this notice is to establish a control and justification for any change in an originally established due date.
2. Effective immediately, no due date will be changed unless the request is for a period of three months or more. The request will justify the change with proper explanation, i. e. extended TDY, sick leave, etc.
3. If a request is received for a period of less than three months it will be noted on the IBM listing maintained in the Accounts Receivable Section without a formal change in the due date established at the time of the advance. Notations made against specific accounts will be taken into consideration at the time payroll deduction notices are sent out on delinquent accounts.
4. The importance and responsibility in establishing realistic due dates when making the initial advance cannot be over emphasized. It should also be recognized that in changing due dates it necessitates a posting voucher, which in effect changes the voucher number of the original documented entry.



Acting Chief, Finance Division

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DOC 94	REV DATE 07/04/80	BY 018995
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FINANCE DIVISION NOTICE #598

A-76

2 February 1954

SUBJECT: Cost of Travel and Transportation - Fiscal Year Chargeable

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ORIG COMP	JR	OPI	28
ORIG CLASS	SS	PAGES	2
JUST	22	NEXT REV	2010
		REV CLASS	C
		TYPE	11
		AUTH:	HR 70-2

3. A question has arisen with respect to the fiscal year chargeable in connection with the payment of expense of storage of household goods. This question has been reviewed by the Office of General Counsel and determinations received that

"in view of the Severable nature of contracts for storage services, charges for storage services are obligations of the Fiscal Year Appropriation current at the time the services are rendered. A severable contract may be described as a undertaking which contemplates that the compensation payable is to bear a direct relation to the amount of service rendered, but does not specify the amount of services required or the total contract price. When this type of contractual arrangement is utilized, the appropriation for the Fiscal Year current is obligated, and hence properly chargeable for, only those services performed within that Fiscal Year."

this entire notice is in accord with Budget policy

4. Accordingly expense of authorized storage of household effects will be charged to the fiscal year during which the storage occurred.

5. Expenses incurred in connection with travel of personnel on temporary duty are chargeable to the appropriation of the fiscal year current at the time the expense is incurred, i.e., transportation to the

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(re-written

26 Feb. 1954)

- 2 -

year in which travel begins (irrespective of when ticket was purchased), and per diem and other expenses to the year current for the period during which the expense was incurred.

6. All supervisors should make certain that the above policies are uniformly applied.



Chief, Finance Division

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C O N F I D E N T I A L

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30002-8
October 1954
(Revised)

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SUBJECT: U. S. Dollar Payments Overseas

1. A study of financial practices at overseas installations strongly indicates that in some areas, staff employees, staff agents and other personnel categories of employees required by Agency regulations to receive their station allowances, salary allotments and other emoluments in indigenous currencies, are nevertheless, being paid in U. S. dollars. When employees exchange dollars paid to them from official funds, (or received by them in some other manner), at unauthorized preferential exchange rates, they may be in violation of the laws of those countries prohibiting such exchange transactions. The Agency becomes an accessory to the illegal act when it supplies the dollars which are illegally exchanged.

2. In those personnel categories where employees are paid by U. S. dollar checks, they are required to cash these checks with the local U. S. Disbursing Officer at authorized exchange rates. In some instances, employees may be directed to utilize the facilities of accredited, local banks and financial institutions. At no time are employees permitted to cash these checks "on the market", to obtain more favorable exchange rates.

3. Employees in other personnel categories, particularly those employed under individual contracts, and under certain cover arrangements, commercial or otherwise, are to be paid in accordance with the terms of their contracts or contractual agreements. These employees must conduct their personal financial affairs in accordance with their cover status, in a secure manner, and in accordance with the applicable exchange laws of the host country.

4. The Chief of the Finance Division has the responsibility for administering the payment of salaries, allowances and other personal service payments. The Chief of the Finance Division does not have the responsibility for policing the personal financial activities of individual employees. However, every individual employee of the Agency has an inherent responsibility for taking such action as may be necessary to correct improper conduct. Accordingly, all Finance Division employees will bring to the attention of the Chief and Deputy Chief of the Finance Division those instances of dollar payments made from official funds which appear to be in contravention of governing Agency Regulations.

5. None of the foregoing has application to payments, personal and otherwise, of U. S. dollars for purely operational activities. In general, the use of non-indigenous currencies will be limited to instances of operational necessity.

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ORIG CLASS 3 PAGES 1 REV CLASS C
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Acting Chief, Finance Division

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FINANCE DIVISION NOTICE NO. 591 A-75

8 December 1953

SUBJECT: Tardiness

1. Although it is evident that most employees of the Finance Division are conscientious in their efforts to be on duty and open for business at 8:30 a.m., and until close of business at 5:00 p.m., it has recently come to my attention that a few employees are becoming habitual in morning tardiness and make a practice of locking up and leaving before close of business at 5:00 p.m.

2. This matter is of particular concern, not only because practices of this nature must necessarily be taken into consideration as a negative item in appraising the offending employees in connection with evaluation reports, career planning, and possible promotions, but also because the unfavorable impression being created by a few employees is detracting from the otherwise splendid record the Finance Division has made in its operations during the past year.

3. Each employee is requested to review his own practices in this matter and to take such action as is necessary to correct this condition without resort to imposition of undesirable controls and reports by supervisors.



Chief, Finance Division

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Distribution:

Each FD Employee

cc: Comptroller

DOC 97	REV DATE 07/24/80	BY 18995
ORIG COMP 38	OPI 38	TYPE 11
ORIG CLASS M	PAGES 1	REV CLASS 11
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